Saskatchewan Municipal Board

2016 Annual Report

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This annual report is also available in electronic format from the Board's website at www.smb.gov.sk.ca.

Letters of Transmittal

Her Honour, the Honourable Vaughn Solomon Schofield
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

I respectfully submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2016.

Donna Harpauer
Minister Responsible
for the Saskatchewan Municipal Board

The Honourable Donna Harpauer
Minister Responsible for the Saskatchewan Municipal Board

It is my honour to submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2016.

Dianne Ford
Chair

Introduction

The Saskatchewan Municipal Board's (the Board) Annual Report outlines results and outcomes for the year ending December 31, 2016. It reports to the public and elected officials the commitments and key accomplishments of the Board.

The 2016 Annual Report is presented in relation to the vision and goals outlined in the Board's 2015-18 Strategic Plan.

The Report demonstrates progress made on Government commitments as stated in the Government Direction for 2016-17: Keeping Saskatchewan Strong, the Minister's Mandate letter, throne speeches and other commitments and activities of the Board.

The Report also demonstrates the Board's commitment to effective performance reporting, transparency and accountability to the public.

Alignment with Government's Direction

The Board's activities in 2016 align with Government's vision and four goals.

Our Government's Vision

"... to be the best place in Canada – to live, to work, to start a business, to get an education, to raise a family and to build a life."

Government's Goals

They include: sustaining growth and opportunities for Saskatchewan people; meeting the challenges of growth; securing a better quality of life for all Saskatchewan people; and delivering responsive and responsible government.

In an effort to achieve the Government's plan for growth, the Board:

- Supports local authorities, ensuring fiscally sustainable growth.
  - Providing advice and regulatory approval on capital financing, debt management, sewer and water rate establishment and other related financial matters.
- Supports local authorities in meeting the challenges of growth.
  - Adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement.
  - Hearing and deciding property assessment and planning appeals.
- Delivering responsive government.
  - Providing timely decisions and advice.

Board Overview

Vision Statement

> *"Focusing on excellence in customer service, the Saskatchewan Municipal Board exemplifies leadership as an administrative tribunal that provides timely, reasoned, consistent decisions and approvals."*

The Board is an administrative tribunal established for regulatory and quasi-judicial purposes in dealing with issues from local authorities.

Additionally, the Board serves as the Board of Revenue Commissioners (BRC). The BRC is responsible to hear and decide appeals on taxes assessed by the province and approves write-offs and cancellations of provincial debt.

Key stakeholders include local authorities, ratepayers, developers, tax agents, financial institutions, Crowns and ministries.

Located in Regina, the Board is staffed with 13 full-time equivalents, which includes four full-time Board members. Additionally, the Board has 12 part-time members located throughout the province.

The Board fulfills the majority of its mandate through committees, which include: Local Government Committee; Municipal Boundary Committee; Assessment Appeals Committee; Planning Appeals Committee; Road Maintenance Agreement Committee; Weed Control Appeals Committee; and Fire Prevention Appeals Committee.

The Board's organization chart is included on page 19.

Mandate

The Board is legislatively mandated to exercise discretion of a regulatory and quasi-judicial nature providing timely, reasoned, consistent decisions and approvals.

The Board's regulatory function is to review the debt obligations of local authorities and oversee the financial health of municipalities.

The judicial function is to hear and determine appeals from the public, at the provincial level. These include property tax assessment appeals, municipal planning and development issues, municipal boundary issues and road maintenance agreements.

Progress in 2016

The 2015-18 Strategic Plan continues to rejuvenate the Board by implementing recommendations from a Board Review, best practices for administrative tribunals and stakeholder feedback.

The Strategic Plan established two main goals:

1. Increase the number of appeals processed while reducing the time from receipt to resolution.
2. Continue to implement technology that will support the work of the Board and its stakeholders.

And one supporting goal:

1. Continue to enhance customer service and stakeholder relations.

Key Actions:

1. Reduce overall appeal times.
2. Implement technological solutions.
3. Enhance customer service and build stakeholder relations.

Performance Measurement

Increase the number of appeals processed while reducing the time from receipt to resolution.

Results

Reduce Overall Appeal Timelines

- Investigate innovative methods to resolve appeals.
- Investigate and implement case management and mediation procedures to resolve and reduce issues prior to hearings.
- Develop and implement new procedures to reduce the number of hearings required to resolve appeals.
- Revise application forms to provide more specific and meaningful information.
- Continue to access professional development to support continued progress.
- Continue to dialogue with stakeholders to discuss issues, proposed changes and provide opportunities for input.

This goal is a work in progress. To date, we have created case management documents, including new procedures and revised application forms.

Meeting with stakeholders to discuss the proposed changes and how they will be rolled out is in progress. Once input is received from parties, modifications will be incorporated and case management will be introduced.

We anticipate the following results:

- reduced timelines from receipt of appeals to resolution;
- using alternative methods (mediation) to resolve issues to reduce the number of hearings required;
- streamlined submissions to reduce time required to prepare for hearings; and
- hearings will be more focused and require less time as:
  - issues will be streamlined and agreed upon with parties during the pre-hearing stage; and
  - all documents will be shared with parties in advance of the hearing.

It should be noted that significant progress continues on the 2015 Goal: Issue Appeal Decisions within an Average of 60 Days from Date of Hearing Completion

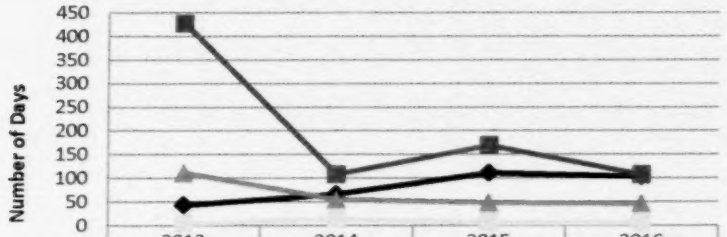
Results

As outlined in Figure 1, the average number of days from hearing completion until the decision is issued decreased significantly during 2014, 2015 and 2016. The Board continues to see improvements through adopted best practices, monitored timelines and tools created and updated for its members.

In 2013, the average number of days was 111. In 2014, the average decreased to 55 days, in 2015 it was decreased to 48 days and in 2016 this was further reduced to 46 days.

In 2013, only 25% of the decisions were issued within the 60 day target. In 2014, this improved to 71%, in 2015 it went up to 77% and for 2016 it was further increased to 86% of the decisions being issued within 60 days.

Number of Days: Hearing until Decision Issued



	2013	2014	2015	2016
Number of Decisions	43	66	111	103
Highest Number of Days	427	108	169	107
Average Number of Days	111	55	48	46
Least Number of Days	5	14	7	6

FIGURE 1

Key Actions Contributing to the Results

Several factors have contributed to the success achieved to date and the continued strides in reducing decision timelines. These include:

- Ongoing professional development, increasing capacity in Board members and staff.
- Innovation to resolve appeals.
- Continued development and implementation of a case management system and legislative mapping.
- Creation and continued revision of tools to support the efficiency and effectiveness of the hearing and decision writing process.
- Setting benchmarks, monitoring progress, and resolving issues as they arise.

Continue to implement technology that supports the work of the Board and its stakeholders

Results

In 2016, ProLaw, a new case management software system, was introduced while continuing to run parallel systems. Local Government Committee applications and the 2016 Appeals have been entered. Entering outstanding appeals from previous years will be the focus in 2017. Additionally, a full integration with Microsoft (MS) Office Products will take place. Processes have been redefined, staff has been trained, and the Board continues to maximize efficiencies with the system. This software will provide a coordinated platform to implement standard work processes and improve reporting capabilities.

During 2016, the Board initiated a video-conferencing system which will allow us to hold hearings remotely enabling faster and more efficient practices.

Continued use and enhancement of BoardEffect (BE), a paperless hearing software, allows Board members timely access to information. The Board has initiated a pilot project to share BE technology with stakeholders to align hearing documents.

Ongoing website upgrade including redevelopment of content and forms which leveraged development completed for Saskatchewan.ca and create value added features, branding and identity.

Key Actions Contributing to the Results

- Continued research of technology solutions to streamline processes and create tools and online resources to enhance stakeholder experience.
- Establishing a uniform approach to better manage and analyze incoming files and applications.
- Staff changes, aligning position descriptions with evolving roles and using a team approach to attain goals.
- Continued process reviews, including the development of simplified, user-friendly application forms and guidelines to support the approval process and standardization across all committees.

Supporting Goal:

Key Actions and Results

Continue to enhance customer service and stakeholder relations

- Enhance stakeholder relationships by attending annual conferences and association meetings, hosting stakeholder meetings, and providing presentations and information sessions as requested.
- Participate in discussions and provide suggestions regarding legislative amendments.
- Explore opportunities to partner with organizations to provide training and information sessions.
- Continue to involve organizations in the rollout and implementation of new forms and procedures.
- Expand the distribution of the customer satisfaction survey to all committees.
- As outlined in Figure 2, overall 98% positive comments from customer satisfaction surveys distributed with approvals to Local Government Committee applicants were received. Results provide feedback and identify areas of improvement.

Satisfaction Rate

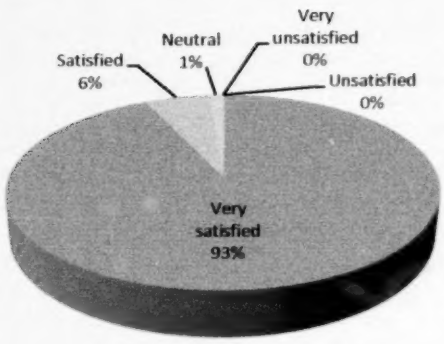


FIGURE 2

Activity by Key Area

Local Government Committee

Major Activities

- Approve long-term borrowing including issuing debentures.
- Approve local improvements.
- Approve sewer and water rates for towns, villages, rural and northern municipalities.
- Provide advice and assistance to stakeholders.

The purpose of approving long-term borrowing and local improvements is to ensure financial stability of local authorities and compliance with legislation.

The purpose of approving sewer and water rates, charges, tolls or rents, as they relate to service, is to ensure they are equitable for users and the utility is self-sustaining or moving in that direction.

In 2016, there were a total of 307 applications approved. This was an increase from 293 in 2015. There were 145 sewer and water rate approvals issued totalling 47% of all applications received.

Figure 3 illustrates the percentage of applications approved in 2016 by type.

Type of Applications Received

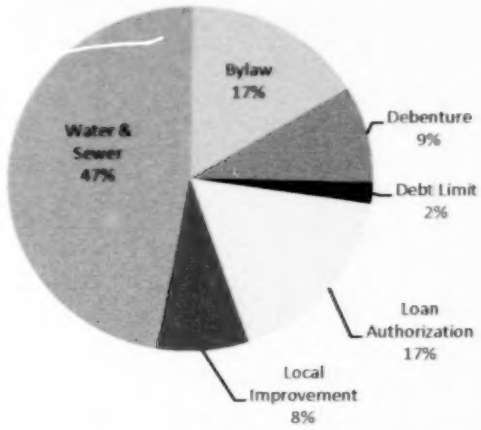


FIGURE 3

In 2016, the average turnaround time from application receipt to approval improved to 18 days compared to 38 days from the previous year, by streamlining the analyst review process.

Figure 4 summarizes the average turnaround for each type of application. The overall number of applications approved during 2016 increased slightly when compared to 2015.

Figure 5 outlines the number of complete applications during 2016. It is anticipated measurements will continue to improve in 2017.

Average Turnaround Time (Days)

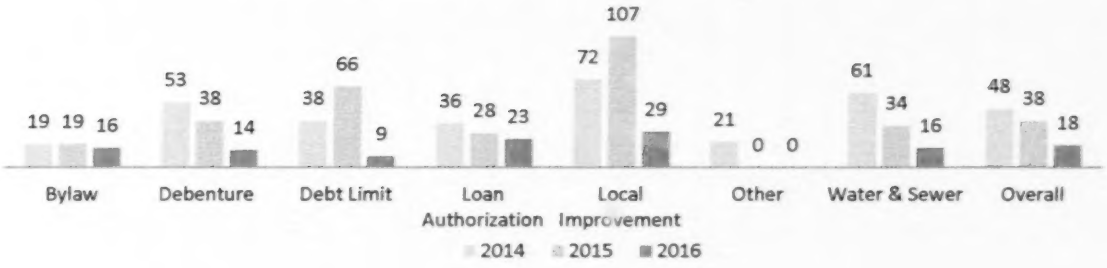


FIGURE 4

Number of Applications Complete

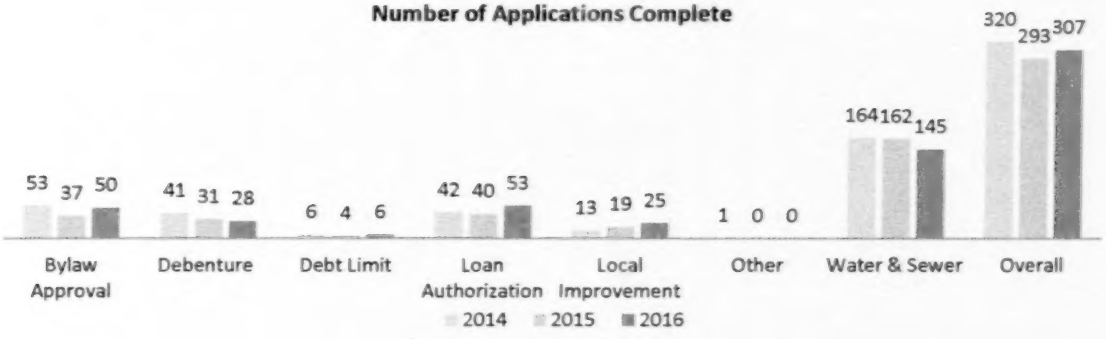
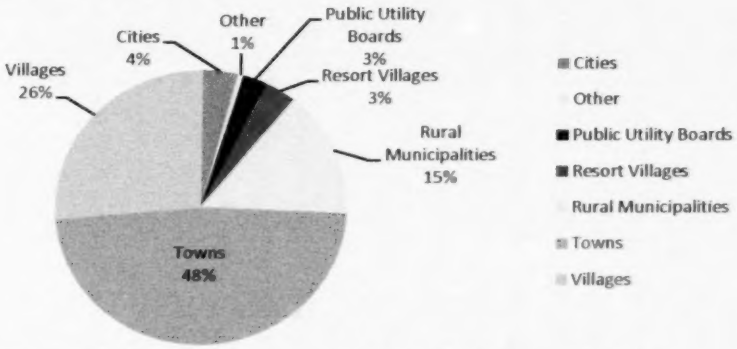


FIGURE 5

Figure 6 illustrates approvals and authorizations of the Local Government Committee by type of local authority for 2016.

Applications Received by Local Authority



Note: Other includes conservation and development area authorities and northern municipalities.

FIGURE 6

The Board is also responsible to establish the debt limit for the cities in the province. Total city debt limit established as of December 31, 2016, remained the same as 2015 at $1.53 billion.

Figure 7 shows the incremental debt limit from the last four years where large increases in debt limit applications were received from the cities of Regina and Saskatoon during 2013 and 2014 respectively.

Debt Limit

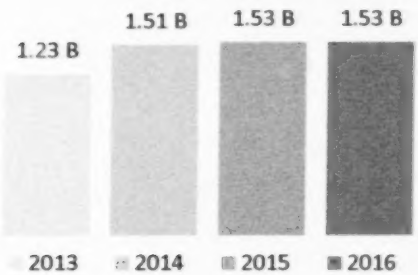


FIGURE 7

Assessment Appeals Committee

Major Activities

- Hear and determine assessment appeals pertaining to the tax exempt status and assessed values of real property, local improvement assessments, and conservation and development area authority assessments.
- Hear direct appeals with respect to industrial or commercial properties exceeding $1 million in assessed value, where the appellant, the board of revision, and the municipality have agreed to proceed in this manner or where an application for leave to consolidate appeals has been granted.
- Provide advice and support to stakeholders with the appeal application and process.

The purpose is to provide a second level of appeal to applicants, municipalities, as well as conservation and development area authorities, when they are not satisfied with decisions of the local board of revision.

The Committee strives to hear appeals within a reasonable time of receipt of a notice of appeal, taking into consideration the availability of the parties. Where practical, appeals with similar issues are grouped and heard at the same time.

Revaluation cycles are four years in Saskatchewan, with 2013 being the first year of the current cycle.

The number of assessment appeals received during the 2013 revaluation cycle is more than double the number received in the 2009 revaluation cycle. Figure 8 outlines the volumes received for the two cycles as of December 31, 2016.

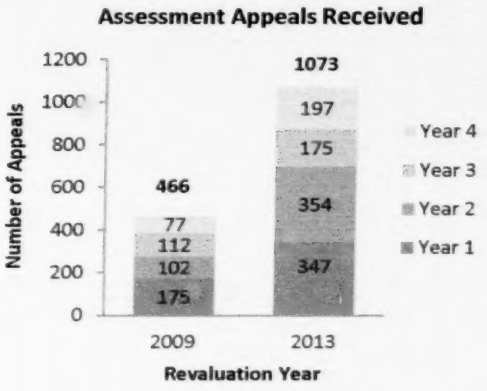


FIGURE 8

The timing of receipt of decisions as well as those appealed to the higher courts has a significant impact on when appeals can be addressed. Appeals are numbered based on their assessment year, rather than the year received which can cause confusion. In addition to the greater number of appeals, the Committee focused on holding hearings to address outstanding appeals.

During 2016, an extension was granted to Saskatoon's Board of Revision. It is expected the Committee will receive a large volume of 2015 and 2016 appeals during 2017 and possibly into 2018.

Figure 9 outlines the timing of receipt of appeals.

Assessment Appeals: Period Received

	Number of Assessment Appeals Received In:					
Appeal Year	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Following Year(s)	Total of Appeals
2013	1	2	131	169	44	**347**
2014	4	97	193	55	5	**354**
2015		48	90	32	5	**175**
2016		18	123	56		**197**

FIGURE 9

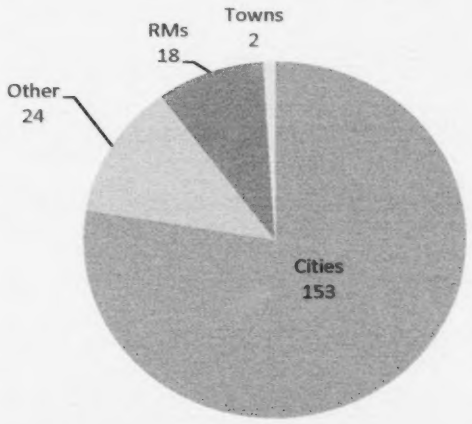
Figure 10 shows the status of the outstanding assessment appeals. There are 116 or 60% of the 193 appeals waiting for higher courts and, therefore, cannot be scheduled. A total of 69 or 36% have already been scheduled for 2017. There are only 4% or eight appeals pending scheduling. Four appeals from 2014 were previously on hold by the higher courts and the other four appeals are from 2016. The number of hearings may be reduced upon receipt of higher court decisions.

Assessment Appeals Caseload Overview	2013	2014	2015	2016
Received	**347**	**354**	**175**	**197**
Invalid	1	11		3
Withdrawn	68	128	14	19
Decided	241	126	116	18
To be heard:				
- Held by a higher court		27	12	77
- To be scheduled		4		4
- Hearing scheduled	1	8	11	49
Heard - decision pending	7	1		27
Appealed to higher courts	29	49	22	

FIGURE 10

Figure 11 shows the breakdown of the 2016 appeals. Of the 197 assessment appeals received in 2016, 153 or approximately 78% were for cities.

Assessment Appeals Received in 2016



Note: Other includes conservation and development area authorities and northern municipalities.

FIGURE 11

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention arising from orders issued by a fire inspector or commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

The purpose is to provide a second level of appeal to applicants where they are not satisfied with decisions of the local board.

The Committee did not receive any appeals in 2016.

Planning Appeals Committee

Major Activities

- Hear and determine appeals relating to municipal planning and development and the subdivision of land.
- Provide advice and support to stakeholders with the appeal application and process.

The purpose is to provide a provincial level of appeal to applicants when they are not satisfied with decisions by the local development appeals board or an authorized subdivision approving authority. Also, to provide an avenue for appeals where there is no local development appeals board.

The Committee strives to hear appeals as soon as practical upon receipt of a complete application, giving consideration to the construction season.

Where legislation permits, the Committee attempts to facilitate an agreement between the affected parties prior to a formal hearing.

Figure 12 shows the status of the outstanding appeals and a historic review of the caseload of the Committee.

Planning Appeals Caseload Overview	2013	2014	2015	2016
Received	**26**	**34**	**36**	**40**
Invalid	4	3	2	1
Withdrawn	6	7	10	6
Awaiting information				2
Postponed			1	3
Decided	16	24	22	19
To be heard				5
Heard - decision pending			1	4

FIGURE 12

Municipal Boundary Committee

Major Activities

- Review applications for the alteration of municipal boundaries or the amalgamation of municipalities.
- Provide advice and support to stakeholders with the application and process.

The purpose of reviewing applications is to facilitate an agreement between the affected parties or, where this cannot be accomplished, to hear and decide on the proposed alteration.

The full-time members of the Board and part-time members from the Saskatchewan Urban Municipalities Association and Saskatchewan Association of Rural Municipalities make up this Committee.

Following receipt of a complete application and proof mediation occurred, the Committee hears and decides within a legislated four month timeframe.

Decisions are based on *The Municipal Board Act*, which outlines the matters the Committee shall take into consideration respecting boundary disputes.

During 2015, the Ministry of Government Relations developed the Principles for Financial Settlements between Municipalities for Boundary Alterations document that will be used as a guideline by the Committee.

In 2016, the Committee received three applications one was invalid and two are still waiting for mediation.

Road Maintenance Agreement Committee

Major Activities

- At a first level, hear and determine applications relating to road maintenance agreements including the terms of the proposed agreement as well as whether or not an agreement is required.
- Where the parties have entered into an agreement, any issue involving any matter governed by the agreement.
- Provide advice and guidance to the municipalities and the haulers regarding the determination process.

In 2016, the Committee received four applications. Two were invalid and two were decided.

Figure 13 shows the status of the historic review of the past four years of the caseload of the Committee.

Road Maintenance Agreement Caseload Overview	2013	2014	2015	2016
Received	**8**	**16**	**3**	**4**
Invalid	1		1	2
Withdrawn	3	14	1	
No Jurisdiction	1	2		
Decided	3		1	2

FIGURE 13

Board of Revenue Commissioners

The Board of Revenue Commissioners (BRC) is established pursuant to subsection 13(1) of *The Revenue and Financial Services Act*. Full-time members of the Saskatchewan Municipal Board act as members of the BRC and are responsible to the Minister of Finance.

Major Activities

- At a first level, hear and determine appeals regarding taxes due or assessed in accordance with any provincial taxing authority as well as any other monies claimed to be due and payable to the province.
- Approval of any write-off or cancellation of monies owing to the province.

Figure 14 shows the status of outstanding BRC appeals.

Board of Revenue Commissioners Caseload Overview	2013	2014	2015	2016
Received	**23**	**15**	**15**	**15**
Withdrawn	19	8	8	3
No Jurisdiction	1		1	3
Decided	2	2	4	
To be heard:				
- Awaiting information				6
- On hold	1	4		1
- Hearing scheduled				2
Heard - decision pending			2	
Appealed to higher courts		1		

Note: These appeals are generally in the process of negotiations or audit in progress.

FIGURE 14

Figure 15 shows the write-offs and cancellations approved by the BRC.

	2013		2014		2015		2016	
	No.	$'s	No.	$'s	No.	$'s	No.	$'s
Cancellations	14	1,476,488	19	1,140,070	12	151,670	14	265,313
Write-Off's	38	11,722,411	28	2,602,937	40	11,059,022	35	7,301,739
TOTAL	52	13,198,899	47	3,743,007	52	11,210,693	49	7,567,052

FIGURE 15

Summary of Hearings and Decisions Issued in 2016

Appeals with the same issues may be grouped for the purpose of hearing and issuing a decision. Figure 16 summarizes the number of hearings held and decisions issued in 2016 and the number of appeals dealt with.

	Hearings		Decisions Issued	
	No.	No. of Appeals	No.	No. of Appeals
Heard and issued in 2016*	71	213	92	218
Heard prior to 2016; issued in 2016			11	81
Total	71	213	103	299

*16 decisions (42 appeals) to be issued in 2017

FIGURE 16

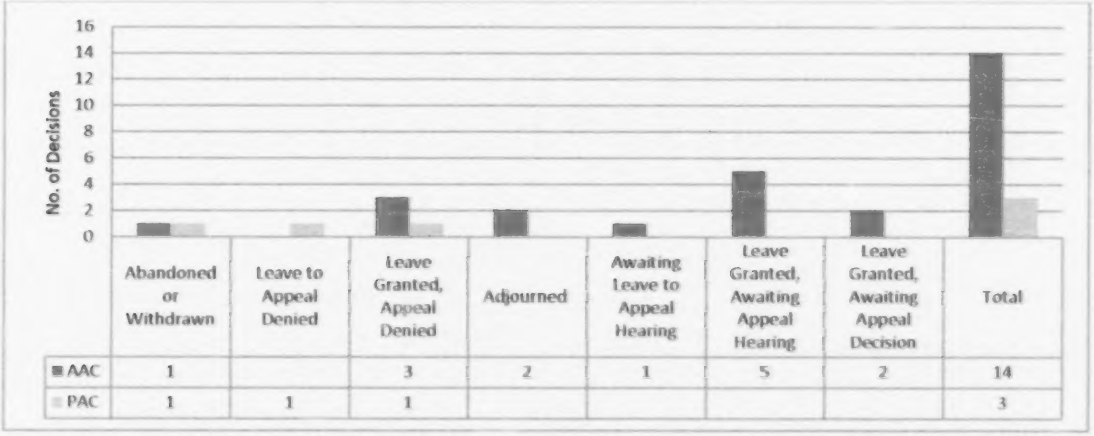
Summary of Matters Appealed to Court of Queen's Bench or Court of Appeal

In 2016, 10 decisions were appealed to the Court of Appeal and one was appealed to the Court of Queen's Bench. In addition, as of December 31, 2016, there were seven decisions appealed prior to 2016 that were still outstanding at the Court of Appeal.

There is one appeal awaiting a decision from the Court of Queen's Bench.

Figure 17 shows the status of appeals that were before the Court of Appeal in 2016.

Summary of Appeals at the Court of Appeal



	Abandoned or Withdrawn	Leave to Appeal Denied	Leave Granted, Appeal Denied	Adjourned	Awaiting Leave to Appeal Hearing	Leave Granted, Awaiting Appeal Hearing	Leave Granted, Awaiting Appeal Decision	Total
AAC	1		3	2	1	5	2	14
PAC	1	1	1					3

FIGURE 17

Goals for 2017

The Board made significant strides in 2014, 2015 and 2016 towards *keeping Saskatchewan Strong* by focusing on government's goals of "meeting the challenges of growth" and "Delivering responsive and responsible government."

While continuing to maintain the results achieved to date with timelines of decisions and approvals, the Board's focus for 2017 will be on increasing the number of appeals heard while reducing the time from receipt to resolution and continue to implement technology that will support the work of the Board and their stakeholders.

Key actions to complete in 2017 include:

Reduce Overall Appeal Timelines

- Continue to investigate innovative methods to resolve appeals.
- Investigate and implement case management and mediation procedures to resolve and reduce issues prior to hearings.
- Develop and implement new procedures to reduce the number of hearings required to resolve appeals.
- Create new application forms to provide more specific and meaningful information.
- Continue to access professional development to support continued progress.
- Continue to dialogue with stakeholders to discuss issues, proposed changes and provide opportunities for input.

Technology

- Share BoardEffect technology with stakeholders to align hearing documents.
- Maximize efficiencies with ProLaw (case management) including redefining processes and integration with MS products.
- Continue to investigate technological solutions to streamline processes.
- Create tools and online resources to enhance stakeholder experience.
- Update website and create value added features.

Supporting Goals: Continue to Enhance Customer Service and Stakeholder Relations

- Continue to meet with executives and attend conferences and annual meetings of stakeholder organizations.
- Explore opportunities to partner with organizations to provide training and information sessions for their members.
- Continue to involve organizations in the rollout and implementation of new forms and procedures.
- Expand the distribution of the customer satisfaction survey to other committees.

2016 Financial Overview

Financial Results

Total 2015-16 expenses for the Board were $1.74 million, representing a variance of $89 thousand under the approved appropriation. The variance resulted from higher than anticipated system and consulting costs due to delayed implementation and lower than anticipated salaries due to vacancies.

The total 2015-16 revenues were $60.8 thousand, within 1% of budget.

Expenses

	Actual 2015-16	Budget / Estimate 2015-16	Variance Over/(Under)	Note
	(thousands of dollars)			
Salaries	$1,162	$1,320	($158)	[1]
Operating Expenses	574	505	$69	[2]
TOTAL	**$1,736**	**$1,825**	**($89)**	

Explanations of Variances – Notes
[1] - Lower than anticipated salaries due to vacancies.
[2] - Higher than budgeted system and consulting costs due to delayed implementation.

Revenue

	Actual 2015-16	Budget / Estimate 2015-16	Variance Over/(Under)	Note
	(thousands of dollars)			
Filing Fees	$32,150	$21,000	$11,150	[1]
Debenture Authorizations	23,546	35,000	(11,454)	[2]
Debenture Forms	4,930	4,000	930	
Personal Phone Call Reimbursement	219	-	219	
TOTAL	**$60,845**	**$60,000**	**$845**	

Explanations of Variances – Notes
[1] - Higher than anticipated level of hearings held. Filing fees are treated as conditional receipts until the finalization of the appeal. Appellants that are successful in their appeal or withdraw their appeal within 30 days prior to the hearing have their appeal fee refunded to them. Where the appellant is not successful in their appeal, the filing fee is transferred from conditional receipts to revenue.
[2] - Lower than anticipated number and dollar value of debentures issued.

Financial Accountability Statement

The Board is responsible for ensuring:

- public accountability for Government finances entrusted to the Board;
- fiscally responsible management of its resources and financial affairs;
- compliance with existing legislation and regulations;
- systems and controls are in place to safeguard public assets; and
- results are reported to the public and the legislature.

There are a number of external controls in place to monitor responsibilities. These include:

Audited Results - The Provincial Auditor's Office has legislative responsibility to audit the Board in conjunction with the Ministry of Government Relations audit. Audit conclusions are published in a report to the Legislative Assembly of Saskatchewan. If a deficiency is reported by the Provincial Auditor, the Board may be called to appear before the Public Accounts Committee of the Legislature.

Accountable to Legislature - The Board's annual budget is detailed in the Saskatchewan Provincial Budget Estimates. The Board is called to appear before a Legislative Committee to defend the Board's budget estimates.

Public Reporting - Expense and revenue details as they pertain to the Board are published in the Board's Annual Report and included with the Ministry of Government Relations in the Public Accounts volumes 1 and 2.

For More Information

Additional information about the Saskatchewan Municipal Board is available at www.smb.gov.sk.ca and the Board of Revenue Commissioners is available at www.gov.sk.ca/BRC.

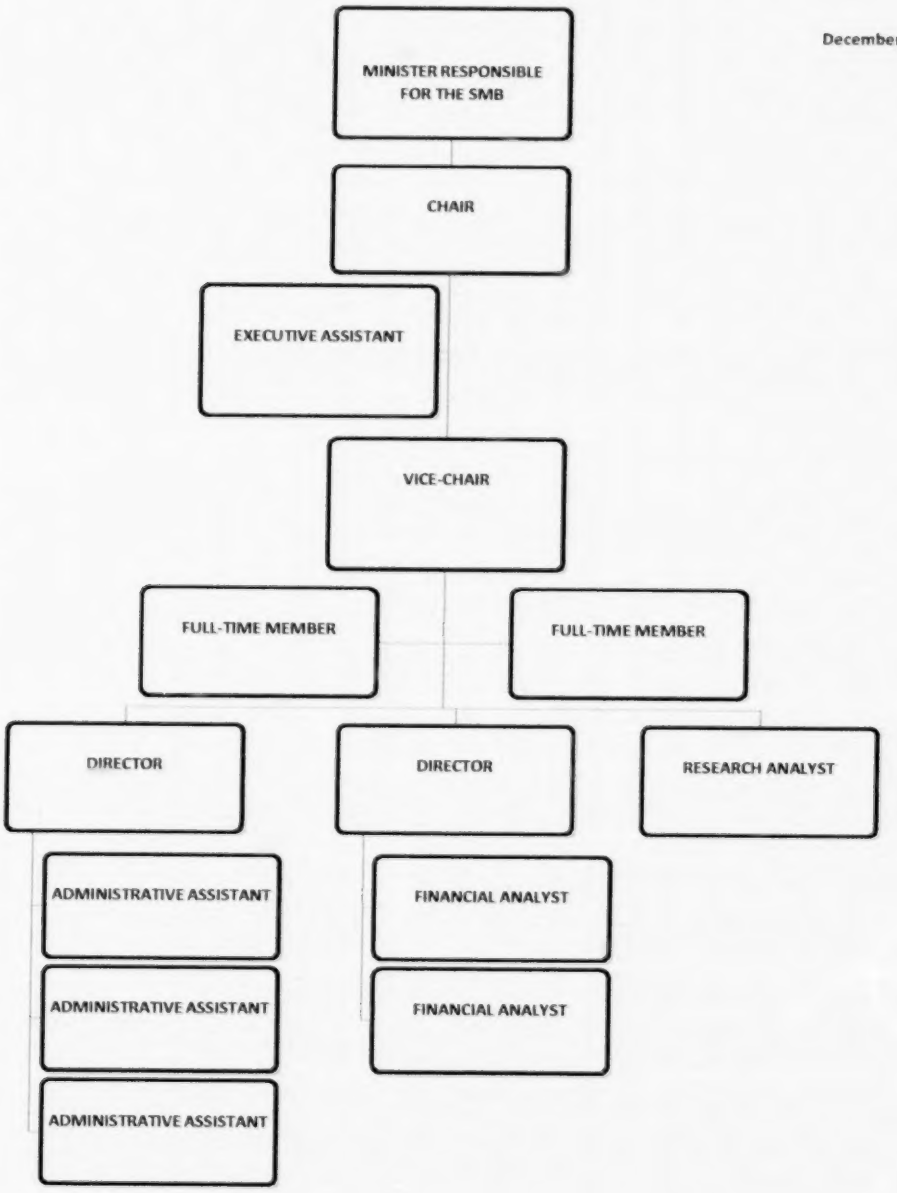
The website includes general and detailed information about the Board, its key services and legislation for which the Board is responsible.

For more information about the Board, or to provide feedback about our 2016 Annual Report, please contact us at:

Phone:	(306) 787-6221
Email:	info@smb.gov.sk.ca
Mailing address:	Saskatchewan Municipal Board 480 - 2151 Scarth Street REGINA SK S4P 2H8

Appendices

Appendix 1 - Organizational Chart



Appendix 2 – Legislation

The Board fulfills its mandate through a number of acts and their associated regulations. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Conservation and Development Act
The Education Act, 1995
The Fire Prevention Act, 1992
The Global Transportation Hub Authority Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Municipalities Act
The Northern Municipalities Act, 2010
The Planning and Development Act, 2007
The Public Libraries Act, 1996
The Saskatchewan Housing Corporation Act
The Weed Control Act

The Board has authority to approve or determine matters under several other acts; however, applications and/or appeals under these acts are not often received.

The Board fulfills its mandate as the BRC through the following enabling legislation:

The Corporation Capital Tax Act
The Crown Minerals Act
The Fire Prevention Act, 1992
The Freehold Oil and Gas Production Tax Act, 2010
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Provincial Sales Tax Act
The Revenue and Financial Services Act
The Tobacco Tax Act, 1998

There are seven other acts the BRC has authority to approve or determine matters under; however, appeals pursuant to these acts are not often received.